

DEPARTMENT OF STATE REVENUE

LETTER OF FINDINGS NUMBER: 98-0426

Sales Tax

Calendar Years 1995-1996

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ISSUE(S)

1. **Sales Tax** – Unreported Sales

Authority: IC 6-3-2-9; IC 6-3-2-1; IC 6-3-1-3.5; 45 IAC 3.1-1-2; 45 IAC 3.1-1-19

Taxpayer protests the assessment.

STATEMENT OF FACTS

Taxpayer, consisting of two fifty percent (50%) owners, is a used car lot that was audited for sales tax compliance. A BMV printout showed that sales tax was collected under the taxpayer's dealer number in 1996 but not remitted. The auditor found that the dealer's license was not renewed for calendar year 1996 and what appeared to be part of 1995. The BMV printout lists the taxpayer's name, dealer number and account number and based upon this information, the auditor attributed the tax to the corporation.

Taxpayer failed to file sales tax returns and information contained in the audit was obtained from the BMV printout.

I. **Sales Tax** – Unreported Sales

DISCUSSION

Taxpayer merely states he does not owe the money. Taxpayer failed to provide information to allow the department to make adjustments to the sales tax audit. The information was provided by the BMV.

FINDING

Taxpayer's protest is denied.